The Municipal Board

Annual Report 2003

Manitoba

104-05608/

The Municipal Board

Annual Report 2003

Manitoba

THE MUNICIPAL BOARD OF MANITOBA

1144 - 363 Broadway
Winnipeg, Manitoba R3C 3N9

March 1, 2004

Honourable MaryAnn Mihychuk
Minister of Intergovernmental Affairs and Trade
Room 301 - Legislative Building
Winnipeg, MB R3C 0V8

Dear Minister:

In accordance with Section 106 of *The Municipal Board Act*, I am pleased to submit the Annual Report of The Municipal Board for the year ending December 31, 2003.

Yours Respectfully,

Peter Diamant

Peter G. Diamant
Chair

THE MUNICIPAL BOARD

ANNUAL REPORT FOR THE YEAR ENDING

DECEMBER 31, 2003

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THE MUNICIPAL BOARD OF MANITOBA

Peter G. Diamant, Chair

MEMBERS (As of December 31, 2003)

Inongé Aliaga LaBun, Winnipeg
Bill Barlow, Gimli
Ardythe Basham, Winnipeg
John Blewett, Winnipeg
Grant Buchanan, The Pas
Neil Cooper, Winnipeg
George Corbett, Winnipeg
Douglas Dobchuk, Winnipeg
Neil Harden, Winnipeg
Ed Hart, Minitonas
Jim Husiak, Winnipeg
Cyril Keeper, Winnipeg
Don Kille, Brandon
Dave Lethbridge, Stonewall
Robert G. Loiselle, Winnipeg
Nora Losey, Winnipeg
Budd Mager, Lac du Bonnet
Greg Mandzuk, Winnipeg
Ross Martin, Winnipeg
Monique Mulaire, Winnipeg
Jim Neil, Winnipeg
Russell Newton, Neepawa
Jack Nicol, Dugald
Charlotte Onski, Winnipeg
Becky Parkes, Winnipeg
Chris Pawley, Selkirk
Arthur Proulx, Winnipeg
Garth Rice, Brandon
Leona Schroeder, Winnipeg
Meir Serfaty, Brandon
Wendy Sigmar, Winnipeg
Arnold Sinclair, Dallas
Michelle Smith, Lorette
Lawrence Paul Stene, Winnipeg
Morgan Svendson, Winnipeg
Frank Thibedeau, Winnipeg
Ram Tiwari, Winnipeg
Sudesh K. Treon, Winnipeg
Marilyn Walder, Winnipeg
Grant Wichenko, Winnipeg

Lori A. Lavoie, Vice Chair
Rose Gibbons, Secretary of the Board

EMPLOYEES

Assistant Secretary	Alice Hopko (retired)
Assistant Secretary	Laurette Greenlay
Administrative Secretary	Mary Jarowec
Administrative Secretary	Pat Markotjohn
Administrative Secretary	Elaine Pociuk
Administrative Secretary	Shelley Riopka
Administrative Secretary	Leona Van Osch
Administrative Secretary	Maureen Collis (casual)
Administrative Secretary	Ana Escobar (term)

REMARKS FROM THE CHAIR

The Municipal Board is established under *The Municipal Board Act* and is required to report annually to the Minister of Intergovernmental Affairs and Trade on the activities of the Board for the previous year.

A summary of the applications made to the Board over the past year is set out on page 3 of this report. As of January 1, 2003, there were 1,729 outstanding applications, appeals and referrals, of which 1,313 were Winnipeg Assessment Appeals. During the year, 701 new matters were received and 923 matters were dealt with leaving 1,507 outstanding applications, appeals and referrals as of December 31, 2003.

The full complement of the Board, as of December 31, 2003, is 39 Members, including the Chair, Vice Chair and 4 Acting Chairs. The Board holds regular meetings of the Acting Chairs to keep the Acting Chairs and Members informed of the complex issues facing the Board. In 2003 the Board established a Website at www.gov.mb.ca/municipalboard to assist applicants in preparing and presenting their appeals before the Board and to increase awareness of the Assessment Appeal process.

The Board continues to focus its efforts on the effective handling of the outstanding Winnipeg Assessment Appeals. Since the general reassessment in Manitoba in 2001, the Board has witnessed a significant increase in the number of Assessment Appeals. To facilitate the handling of the outstanding Assessment Appeals, the Board has reviewed its procedures and consulted with the City and Provincial Assessors and with Agents who frequently appear before the Board. The Board, currently, is initiating a Case Management Strategy to assist the parties in dealing with outstanding issues prior to an appeal proceeding to a hearing.

The Board has witnessed not only an increase in the number of Assessment Appeals but also an increase in complexity and length of the hearings. The Board has 1,476 outstanding Realty Assessment Appeals with a large number being appeals of commercial properties. These commercial appeals tend to be for high value properties, are usually complex and often involve lawyers and agents. As a result, there has been an increase in the number of pre-hearing conferences and the Board has been required, more frequently, to rule on procedural, jurisdictional and admissibility of evidence issues. The Board has worked to reduce its backlog of cases and has been successful in decreasing the turn around time in the production of Board Orders.

The number of hearings and referrals relating to *The Planning Act* and *The Municipal Act* has remained constant and the Board has seen a modest increase in other types of hearings. The Board did not hold any inquires of its own motion in 2003, nor did it issue any licenses, permits or certificates. The fees collected by the Board are summarized on page 30.

In conclusion, I wish to express my thanks and appreciation to the Members of the Board for their co-operation and support. The Members have responded to the increase in the complexity and length of hearings with dedication and commitment to the process.

As Chair, I also must acknowledge the significant role of the Administration and Staff in ensuring that the Board functions smoothly and efficiently. The Staff's commitment and hard work plays an important part in the Board meeting the challenges it faces. I thank them for their contribution to the success of The Municipal Board in carrying out its mandate.

Peter Diamant

Peter G. Diamant
Chair

REMARQUES DU PRÉSIDENT

La Commission municipale, établie en vertu de la *Loi sur la Commission municipale*, doit faire rapport tous les ans au ministre des Affaires intergouvernementales et du Commerce sur ses activités exercées au cours de l'année précédente.

On trouvera, en page 3 du présent rapport, un sommaire des demandes soumises à la Commission au cours de la dernière année. Au 1er janvier 2003, 1 729 demandes, appels et renvois étaient en instance devant la Commission, dont 1 313 appels interjetés contre l'évaluation fixée par la Ville de Winnipeg. Durant l'année, la Commission a été saisie de 701 nouvelles affaires et a traité 923 demandes, ce qui a laissé en tout, au 31 décembre 2003, 1 507 demandes, appels et renvois en suspens.

Au 31 décembre 2003, la Commission municipale comptait 39 membres, notamment le président, le vice-président et quatre présidents suppléants. La Commission a tenu des réunions ordinaires des présidents suppléants et de ses membres afin de les tenir au courant des questions complexes dont elle doit s'occuper. En 2003, la Commission a mis sur pied un site Web à l'adresse www.gov.mb.ca/municipalboard visant à mieux renseigner la population sur le processus d'appel et à informer les appelants sur la façon de préparer leur appel et de le présenter devant la Commission.

Traiter avec efficacité les appels interjetés contre l'évaluation fixée par la Ville de Winnipeg demeure la préoccupation première de la Commission. Depuis la réévaluation générale effectuée dans l'ensemble du Manitoba en 2001, il y a eu une augmentation importante du nombre de tels appels. Pour faciliter le traitement des appels en suspens, la Commission a revu ses procédures et a consulté des évaluateurs de la Ville et de la Province et des agents qui se présentent souvent devant la Commission. La Commission établit actuellement une stratégie de gestion des cas pour aider les parties concernées à traiter les questions en suspens avant le processus d'appel menant à une audience.

La Commission a constaté l'augmentation du nombre d'appels liés à l'évaluation, ainsi que la complexité et la durée croissantes des audiences. Il y a présentement devant la Commission environ 1 476 appels en suspens liés à l'évaluation foncière, dont un grand nombre ont trait à des appels interjetés contre l'évaluation de propriétés commerciales. Ce sont souvent les propriétés commerciales à valeur élevée qui font l'objet de ces appels. Ce type d'appels est normalement complexe et exige souvent la participation d'avocats et d'agents. Par conséquent, le nombre de conférences préalables aux audiences a augmenté et la Commission a dû rendre des décisions plus souvent sur des questions de procédure, de compétence et d'admissibilité de preuves. La Commission a travaillé fort pour réduire le nombre de cas en suspens et a réussi à raccourcir les délais de délivrance de ses ordonnances.

Le nombre des audiences et des renvois liés à la *Loi sur l'aménagement du territoire* et à la *Loi sur les municipalités* est demeuré inchangé. Le nombre des autres types d'audiences a

légèrement augmenté. En 2003, la Commission n'a pas mené d'enquêtes de son propre chef et n'a pas non plus délivré de licences, de permis ou de certificats. On trouvera à la page 30 du présent rapport un sommaire des droits perçus par la Commission.

En terminant, j'aimerais exprimer mes remerciements et ma gratitude à tous les membres de la Commission pour leur collaboration et leur appui. Ils ont répondu à l'augmentation de la complexité et de la durée des audiences avec dévouement et persévérance.

En tant que président, je me dois également de saluer le rôle important joué par la direction et le personnel afin d'assurer le fonctionnement harmonieux et efficace de la Commission. Grâce à leur engagement et à leurs efforts soutenus, la Commission peut relever les défis qui se présentent à elle. Je les remercie de leur contribution au succès de la Commission dans l'exécution de son mandat.

Le président,

Peter Diamant

Peter G. Diamant

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

CONSOLIDATED SUMMARY OF ACTIVITY

A summary of all Applications, Appeals and Referrals set forth on pages 5 to 22:

	2002	2003
Applications, Appeals and Referrals Outstanding as at January 1st	1,124	1,729
New Applications, Appeals and Referrals Received	1,430	701
	2,554	2,430

Applications, Appeals and Referrals Disposed of:

	2002	2003
Applications Approved and Appeals Allowed	426	479
Applications Rejected and Appeals Dismissed	204	235
Reports and Recommendations Submitted	9	7
Applications, Appeals and Referrals Withdrawn and/or Closed by Minute	186	202
	825	923
Applications, Appeals and Referrals Outstanding as at December 31st	**1,729**	**1,507**

MISCELLANEOUS ACTS

The Municipal Board has responsibilities under other Statutes, but under which has had no applications or active files in 2003.

The Acts are as follows:

The Expropriation Act, R.S.M. 1987, c.E190

The Health Services Insurance Act, R.S.M. c.H35

The Heritage Resources Act, S.M. 1985-86, c.10 - Cap. H39.1

The Highway Traffic Act, S.M. 1985-86, c.3 - Cap. H60

The Public Libraries Act, R.S.M. 1987, c.P220

The Public Schools Act, R.S.M. 1987, c.P250

The Real Property Act, R.S.M. 1988, c.R30

The Regional Waste Management Authorities Act, R.S.M. 1993, c.11-Cap R38

The Water Resources Administration Act, R.S.M. 1987, c.W70

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c. 58 - Cap. M225

Applications to amalgamate two or more municipalities or for the annexation by a municipality of land from another municipality: Section 34

	2002	2003
Applications Outstanding as at January 1st	7	4
Applications Received	2	3
	9	7

Applications Disposed of:

	2002	2003		
Reports and Recommendations Submitted to the Minister of Intergovernmental Affairs	4	0		
Applications Withdrawn and/or Closed by Minute	1	2		
			5	2
Applications Outstanding as at December 31st			4	5

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c. 58 - Cap. M225

Applications concerning a disagreement between Council of a Municipality or a Representative of Petitioners relating to the formation of a Local Urban District: Section 60 *et seq*.

	2002	2003
Applications Outstanding as at January 31st	0	1
Applications Received	1	0
	1	1

	2002	2003
Reports and Recommendations Submitted to the Minister of Intergovernmental Affairs	0	0
Applications Withdrawn and/or Closed by Minute	0	1

	0	1
Applications Outstanding as at December 31st	**1**	**0**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c. 58 - Cap. M225

Applications for approval of borrowing: Section 172 *et seq.*

	2002	2003
Applications Outstanding as at January 1st	1	1
Applications Received	19	12
	20	13

Applications Disposed of:

	2002	2003
Applications Approved	19	13
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	0
	19	13
Applications Outstanding as at December 31st	1	0

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c. 58 - Cap M225

Applications for approval of By-laws respecting local improvements: Sections 311 & 320

	2002	2003
Applications Outstanding as at January 1st	4	8
Applications Received	69	59
	73	67

Applications Disposed of:

	2002	2003
Applications Approved	64	63
Applications Rejected	0	1
Applications Withdrawn and/or Closed by Minute	1	2
	65	66
Applications Outstanding as at December 31st	8	1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c. 58 - Cap M225

Applications for approval of By-laws respecting Special Services: Sections 312 & 320

	2002	2003
Applications Outstanding as at January 1st	1	0
Applications Received	5	11
	6	11

Applications Disposed of:

	2002	2003
Applications Approved	6	10
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	0
	6	10
Applications Outstanding as at December 31st	0	1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ACT, S.M. 1996, c.58 - Cap. M225

Application to review a By-law that divides a Municipality into Wards and establishes ward boundaries or a By-law that eliminates wards or changes the number of wards or ward boundaries. Section 89(1)

	2002	2003
Applications outstanding as at January 1st	2	0
Applications received as at January 1st	1	0
	3	0

Applications Disposed of:

	2002	2003		
Applications Allowed	1	0		
Applications Referred back to Council for further consideration	2	0		
Applications Withdrawn and/or Closed by Minute	0	0		
			3	0
Applications Outstanding as at December 31st			**0**	**0**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ASSESSMENT ACT, S.M. 1989-90, c.24 - Cap. M226

Appeals respecting the assessment and classification of property in The City of Winnipeg: Section 56(2)

		2002	2003
	Appeals Outstanding as at January 1st	951	1,532
*	Appeals Received	1,083	452
		2,034	1,984

Appeals Disposed of:

		2002	2003		
**	Appeals Allowed	250	326		
	Appeals Dismissed	125	187		
	Appeals Withdrawn and/or Closed by Minute	127	158		
				502	671
	Appeals Outstanding as at December 31st			**1,532**	**1,313**

* Includes appeals by the Assessor for The City of Winnipeg as well as by ratepayers.

** Includes all appeals where the assessment has been increased or decreased, or the classification changed.

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ASSESSMENT ACT, S.M. 1989-90, c.24 - Cap. M226

Appeals respecting the assessment and classification of property outside The City of Winnipeg: Section 56(2)

		2002	2003
	Appeals Outstanding as at January 1st	143	162
*	Appeals Received	187	114
		330	276

Appeals Disposed of:

		2002	2003		
**	Appeals Allowed	69	61		
	Appeals Dismissed	49	20		
	Appeals Withdrawn and/or Closed by Minute	50	32		
				168	113
	Appeals Outstanding as at December 31st			**162**	**163**

* Includes appeals by the Provincial Municipal Assessor as well as by ratepayers.

** Includes all appeals where the assessment has been increased or decreased, or the classification changed.

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL ASSESSMENT ACT, S.M. 1989-90, C.24 CapM226

Applications to have assessments redone: Section 60(3)

	2002	2003
Applications Outstanding as at January 1st	0	0
Applications Received	0	1
	0	1

Applications Disposed of:

	2002	2003
Applications Allowed	0	0
Applications Dismissed	0	0
Applications Withdrawn, and/or Closed by Minute	0	0
	0	0
Applications Outstanding as at December 31st	0	1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL BOARD ACT, R.S.M. 1987, c.M240

Applications to review, rescind, change, alter or vary a decision or order made by the Board: Section 46(3)

	2002	2003
Applications Outstanding as at January 1st	2	7
Applications Received	29	26
	31	33

Applications Disposed of:

	2002	2003
Orders Revised	2	4
Applications Rejected	21	24
Applications Withdrawn and/or Closed by Minute	1	0
	24	28
Applications Outstanding as at December 31st	7	5

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL BOARD ACT, R.S.M. 1987, c.M240

Applications to vary, cancel, or substitute a Building Restriction Caveat: Section 104(1) *et seq.*

	2002	2003
Applications Outstanding as at January 1st	1	0
Applications Received	8	1
	9	1

Applications Disposed of:

	2002	2003		
Applications Granted	9	1		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
			9	1
Applications Outstanding as at December 31st			**0**	**0**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE MUNICIPAL BOARD ACT, R.S.M. 1987, c.M240

Complaint that a Local Authority, Corporation or any person has unlawfully done or unlawfully failed to do, or is about to unlawfully do or not to do something relating to a matter over which The Municipal Board has jurisdiction: Section 34

	2002	2003
Applications Outstanding as at January 1st	2	1
Applications Received	0	2
	2	3

Applications Disposed of:

	2002	2003
Applications Granted	0	0
Applications Rejected	1	2
Applications Withdrawn and/or Closed by Minute	0	1
	1	3
Applications Outstanding as at December 31st	1	0

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE PLANNING ACT, R.S.M. 1987, c.P80

Applications to establish a Planning District referred to the Board by the Minister: Section 12(1) *et seq.*

	2002	2003
Referrals Outstanding as at January 1st	0	0
Referrals Received	1	3
	1	3

Referrals Disposed of:

	2002	2003		
Reports and Recommendations Submitted to the Minister of Intergovernmental Affairs	1	2		
Referrals Withdrawn and/or Closed by Minute	0	0		
			1	2
Referrals Outstanding as at December 31st			0	1

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE PLANNING ACT, R.S.M. 1987, c.P80

Objections to a By-law to adopt and/or amend a Development Plan or Basic Planning Statement filed with the Minister and referred to the Board: Section 30(4) *et seq.*

	2002	2003
Referrals Outstanding as at January 1st	2	2
Referrals Received	4	6
	6	8

Referrals Disposed of:

	2002	2003		
Reports and Recommendations Submitted to the Minister of Intergovernmental Affairs	4	4		
Referrals Withdrawn and/or Closed by Minute	0	1		
			4	5
Referrals Outstanding as at December 31st			2	3

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE PLANNING ACT, R.S.M. 1987, c.P80

Applications for approval of Zoning By-laws: Section 43(1) *et seq.*

	2002	2003
Applications Outstanding as at January 1st	2	3
Applications Received	7	6
	9	9

Applications Disposed of:

	2002	2003		
Applications Approved	4	4		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	2	2		
			6	6
Applications Outstanding as at December 31st			3	3

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE PLANNING ACT, R.S.M. 1987, c.P80

Appeals from decisions of the Approving Authority (subdivision of land): Section 68(1) *et seq.*

	2002	2003
Appeals Outstanding as at January 1st	2	4
Appeals Received	9	3
	11	7

Appeals Disposed of:

	2002	2003		
Appeals Allowed	1	0		
Appeals Dismissed	3	1		
Appeals Withdrawn and/or Closed by Minute	3	1		
			7	2
Appeals Outstanding as at December 31st			**4**	**5**

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE WATER RIGHTS ACT, R.S.M. 1988, c.W280

Appeals against an order or decision of the Minister under this Act: Section 24

	2002	2003
Appeals Outstanding as at January 1st	4	3
Appeals Received	3	1
	7	4

Appeals Disposed of:

	2002	2003		
Appeals Allowed	0	1		
Appeals Dismissed	3	0		
Appeals Withdrawn and/or Closed by Minute	1	1		
			4	2
Appeals Outstanding as at December 31st			3	2

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2002 & 2003)

THE CITY OF WINNIPEG ACT, S.M. 1989-90, c.10

Objections to a Plan Winnipeg By-law filed with the Minister and referred to The Municipal Board: Section 58(1)

	2002	2003
Referrals outstanding as at January 1st	0	1
Referrals Received	1	0
	1	1

Referrals Disposed of:

	2002	2003		
Reports and Recommendations Submitted to the Minister of Intergovernmental Affairs	0	1		
Referrals Withdrawn and/or Closed by Minute	0	0		
			0	1
Referrals Outstanding as at December 31st			1	0

SUMMARY OF APPLICATIONS, APPEALS AND REFERRALS (2003)

THE SPECIAL SURVEY ACT, R.S.M. 1987, c.S190

Complaints against Plan of Special Survey: Section 6

	2002	2003
Applications Outstanding as at January 1st	0	0
Applications Received	0	1
	0	1

Applications Disposed of:

	2002	2003		
Appeals Allowed	0	0		
Appeals Dismissed	0	0		
Referrals Withdrawn and/or Closed by Minute	0	1		
			0	1
Referrals Outstanding as at December 31st			**0**	**0**

CAPITAL BORROWING OF LOCAL AUTHORITIES

The 2003 activity relating to Municipal borrowing has decreased from that of 2002. This is indicated in the number of applications received and the dollar amount borrowed. Borrowing purposes for the two years are summarized as follows:

	2002	2003
New Applications	87	73
Borrowing Authorized		
Water and Sewer	$16,207,337	$13,617,916
Streets, Sidewalks, Lighting	2,017,000	3,650,141
Municipal Buildings, Libraries, Community Centres, Arenas	2,600,000	2,759,900
Machinery and Equipment	815,641	505,000
Natural Gas	—	296,000
Land Purchases and Development	1,122,380	1,666,596
Other	1,665,385	1,045,000
TOTAL	$24,427,743	$23,540,553

Details of the amounts of borrowing authorized for each individual municipality are shown on pages 26 to 29 (City of Winnipeg borrowing, which is not subject to Municipal Board approval, is not included in the above figures).

The amounts of debentures issued and marketed in 2003 as compared to 2002 are summarized as follows:

PURCHASER	2002	2003
Credit Unions	$ 1,344,171	$ 2,335,218
Banks	800,000	1,044,088
General Public	442,957	1,151,500
Fiscal Agent	5,170,000	483,569
Municipal Reserve Funds	628,905	107,500
Minister of Finance	17,122,925	7,295,613
TOTAL	$25,508,958	$12,417,488

The interest rates payable by Municipalities on debentures issued in 2003 have decreased. A comparison of average interest rates, weighted according to the amount of principal for each class of purchase is summarized as follows:

PURCHASER	2002	2003
Credit Unions	**6.434%**	**6.038%**
Banks	**5.150%**	**5.570%**
General Public	**6.125%**	**6.500%**
Fiscal Agent	**5.875%**	**5.974%**
Municipal Reserve Funds	**5.875%**	**6.000%**
Minister of Finance	**6.688%**	**6.378%**

The Municipal Board issued a total of 147 Board Orders with respect to municipal borrowing By-laws. These Board Orders authorized, but were not limited to, the following:

a) certain projects and the borrowing of monies;

b) the issuance of debentures;

c) the reduction or increase of the authorized borrowing; and

d) the cancellation of authorized but unissued borrowing.

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 2003

LOCAL AUTHORITY	BOARD ORDER NO.	RATE %	TERM YEARS	WATER AND SEWER	MUNICIPAL BUILDING, ETC.	NATURAL GAS	LAND PURCHASE & DEVELOPMENT	ROADS/ PAVING	MACHINERY & EQUIPMENT	OTHER PROJECTS
Altona, Town	E-03-053	4.50	10		60,000					
Altona, Town	E-03-099	7.50	10					472,000		
Altona, Town	E-03-121	7.00	10	112,300				148,440		118,000
Altona, Town	E-03-138	7.00	10					90,600		
Beausejour, Town	E-03-101	4.50	25		225,000					
Beausejour, Town	E-03-102	10.00	10					315,000		
Beausejour, Town	E-03-103	10.00	10					75,000		
Beausejour, Town	E-03-104	10.00	10	200,000						
Beausejour, Town	E-03-110	10.00	10					200,000		
Benito, Village	E-03-126	7.00	10					280,184		
Bifrost, R.M.	E-03-001	4.50	5						305,000	
Bifrost, R.M.	E-03-139	8.00	10	66,000						
Boissevain, Town	E-03-014	7.25	10		300,000					
Brandon, City	E-03-082	7.50	10	326,000						
Brandon, City	E-03-083	7.50	10							27,000
Brandon, City	E-03-084	7.50	10	813,446						
Brandon, City	E-03-085	7.25	10	151,580						
Brandon, City	E-03-129	7.125	10	743,667						
Brandon, City	E-03-130	7.125	10					22,804		
Brokenhead, R.M.	E-03-034	8.50	20	3,200,000						

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 2003

Local Authority	Board Order No.	Rate %	Term Years	Water and Sewer	Municipal Building, etc.	Natural Gas	Land Purchase & Development	Roads/ Paving	Machinery & Equipment	Other Projects
Brokenhead, R.M.	E-03-111	4.50	25		225,000					
Cartier, R.M.	E-03-114	7.25	20							150,000
Cartier, R.M.	E-03-119	7.25	20			296,000				
Daly, R.M.	E-03-132	7.00	10	22,400						
De Salaberry, R.M.	E-03-069	7.50	20	118,500						
Franklin, R.M.	E-03-035	7.50	15							50,000
Franklin, R.M.	E-03-116	7.00	10					13,500		
Gilbert Plains, R.M.	E-03-056	7.00	10	1,721,333						
Gimli, R.M.	E-03-117	6.00	5							400,000
Gimli, R.M.	E-03-118	7.00	10		300,000					
Gretna, Town	E-03-088	7.00	10		99,900					
Grey, R.M.	E-03-131	7.00	10	794,000						
Hanover, R.M.	E-03-026	10.00	5	15,000						
Hanover, R.M.	E-03-124	10.00	5	50,000						
Harrison, R.M.	E-03-028	7.25	10	150,000						
Headingly, R.M.	E-03-108	7.25	20	204,000						
Morden, Town	E-03-093	8.00	10					31,000		
Morris, R.M.	E-03-067	7.00	10	104,000						
Morton, R.M.	E-03-015	7.25	10		300,000					
Niverville, Town	E-03-027	4.50	15		850,000					
Niverville, Town	E-03-086	7.25	15					30,000		

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 2003

Local Authority	Board Order No.	Rate %	Term Years	Water and Sewer	Municipal Building, etc.	Natural Gas	Land Purchase & Development	Roads/ Paving	Machinery & Equipment	Other Projects
Niverville, Town	E-03-140	4.00	2							300,000
Pembina, R.M.	E-03-065	7.25	10	10,400						
Plum Coulee, Town	E-03-036	8.00	20	250,000						
Portage la Prairie, City	E-03-094	7.50	10	124,820						
Portage la Prairie, City	E-03-105	7.00	15					1,000,000		
Portage la Prairie, R.M.	E-03-143	6.50	10	514,508						
Roblin, Town	E-03-089	7.00	10	73,500						
Roland, R.M.	E-03-048	6.50	5-7	5,312						
Roland, R.M.	E-03-049	6.50	6	14,252						
Roland, R.M.	E-03-050	6.50	7&8	15,361						
Roland, R.M.	E-03-051	6.50	3&9	36,637						
Roland, R.M.	E-03-115	7.50	10	250,000						
Rossburn, Town	E-03-112	7.25	7					75,000		
Selkirk, City	E-03-030	7.00	10					301,000		
Selkirk, City	E-03-120	7.00	10				303,850			
Selkirk, City	E-03-123	7.25	15	910,000						
Shoal Lake, Town	E-03-018	7.50	10	440,334						
Siglunes, R.M.	E-03-133	6.50	10						200,000	
Stanley, R.M.	E-03-055	6.375	10	300,000						
Ste. Anne, Town	E-03-090	7.25	20		400,000					
Steinbach, City	E-03-081	7.00	5	3,483						

MUNICIPAL BORROWING BY-LAWS AUTHORIZED IN 2003

Local Authority	Board Order No.	Rate %	Term Years	Water and Sewer	Municipal Building, etc.	Natural Gas	Land Purchase & Development	Roads/ Paving	Machinery & Equipment	Other Projects
Steinbach, City	E-03-081	7.00	5					49,113		
Steinbach, City	E-03-081	7.00	5	23,082						
Tache, R.M.	E-03-098	6.25	10	300,000						
The Pas, Town	E-03-078	7.50	15				1,362,746			
Thompson, R.M.	E-03-077	7.00	10	424,000						
Treherne, Town	E-03-106	4.50	5	110,000						
Virden, Town	E-03-107	8.00	20	800,000						
Virden, Town	E-03-136	6.25	5	90,000						
Wawanesa, Village	E-03-074	7.50	15	130,000						
Winkler, City	E-03-072	7.00	10					352,000		
Winkler, City	E-03-091	7.00	10					194,000		

REVENUE
FOR THE 12 MONTH PERIOD ENDING
DECEMBER 31, 2003
(unaudited)

REVENUE

	Fees	2002	2003
	The Municipal Act	$ 23,841.00	$ 24,830.00
*	The Municipal Assessment Act	201,798.60	77,861.15
	The Planning Act	850.00	425.00
	Miscellaneous Acts	650.00	324.60
	Distribution of Board Orders, Xerox Recoveries, etc.	3,872.78	6,042.42
	GST	269.06	421.75
	TOTAL REVENUE	**$231,281.44**	**$109,904.92**
	Less Refunds	$ 33,122.37	$ 55,543.10
	NET REVENUE	**$198,159.07**	**$ 54,361.82**

* This revenue is subject to Section 57(4) of *The Municipal Assessment Act* which requires the refund of fees to successful Appellants.